

**REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE**

December 17, 2002

REVENUE MEMORANDUM CIRCULAR NO. 3-2003

SUBJECT: Prescribing the Manner of Accomplishing Annual Information Return Of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form 1604-CF)

TO : All Internal Revenue Officials and Others Concerned

Pursuant to Revenue Regulations 6-2001 dated July 31, 2001, filing of **Remittance Return of Final Income Taxes Withheld** (BIR FORM 1602)) is now on a monthly basis instead of quarterly effective October 2001.

Relative thereto, all withholding agents required to file **Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes** (BIR Form 1604-CF July 1999 Encs) are required to attach an additional sheet as supplement to Schedule 3 **Remittance per BIR Form 1602** herein referred to as Annex "A"

All internal revenue officers and others concerned are hereby enjoined to be guided accordingly and give this circular as wide a publicity as possible.

(Original Signed)
GUILLERMO L. PARAYNO, JR
Commissioner of Internal Revenue